

2SHB 1217 - H AMD 77

By Representative Smith

FAILED 03/05/2013

1 On page 2, after line 32, insert the following:

2

3 "Sec. 2. RCW 84.40.0301 and 1994 c 301 s 35 are each amended to
4 read as follows:

5 Upon review by any court, or appellate body, of a determination of
6 the valuation of property for purposes of taxation, it (~~shall be~~) is
7 presumed that the determination of the public official charged with
8 the duty of establishing such value is correct but this presumption
9 (~~shall~~) is not (~~be~~) a defense against any correction indicated by
10 (~~clear, cogent and convincing~~) a preponderance of the evidence.

11

12 NEW SECTION. Sec. 3. Section 2 of this act applies to taxes
13 levied for collection in 2014 and thereafter."

14

15 Correct the title.

EFFECT: First, adds new language that modifies the standard of evidence that must be met, in any judicial review or other appeal of a public official's valuation of property for purposes of taxation, to overcome the presumption that the public official's valuation is correct. The standard of evidence is modified from "clear, cogent, and convincing evidence" to "preponderance of the evidence."

Second, establishes that the modified standard of evidence applies to taxes levied for collection beginning in 2014.

--- END ---